

Deloitte.

德勤



Global Principles of Business Conduct

德勤全球执业准则

It starts with integrity

诚信为先



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A message from leadership

领导层寄语

Deloitte's commitment to quality and integrity is foundational to everything we do, as we make an impact that matters for Deloitte clients, our people, and our communities.

在我们使德勤的客户、员工及社会因我而不同的过程中，奠定德勤执业基石的是我们对质量和诚信的承诺。

Our Global Principles of Business Conduct – “Global Code” – guides those efforts by clearly articulating the standards to which we hold ourselves and each other, wherever in the world we live and work.

通过清晰阐明不论在全球任何地方生活和工作均须恪守的准则，《德勤全球执业准则》（“《全球守则》”）指导我们实践我们和彼此的承诺。

We ask all Deloitte people to read and understand the Global Code, and recognize the significance of the commitments. Member firms have their own codes of conduct that encompass and are based on the Global Code, and also reflect local requirements. Together, these expectations should guide the decisions we make, and actions we take, every day.

我们要求所有德勤员工阅读并理解《全球守则》，以及认识到这些承诺的意义。

成员所自身的行为守则涵盖并以《全球守则》为基础，适当地反映当地要求。

《全球守则》及成员所行为守则中的期望应共同指导我们始终作出正确的决定和采取恰当的行动。

Deloitte clients and stakeholders continue to trust and expect our people to do what is right. The daily decisions we make help to build and sustain that trust. We each play an important role in maintaining our ethical culture – one where people feel comfortable in seeking advice and speaking up, and one in which we actively listen and support those who ask questions or raise concerns. This individual and collective responsibility is one we should take very seriously.

德勤的客户和利益相关方持续信任并期望我们的员工正确行事。我们每天所作的决定有助于建立和维护这种信任。我们每个人在维护我们的职业道德文化中扮演着重要角色——这样的文化下我们的人员一方面对寻求建议和发声感到自在，另一方面我们积极倾听和支持提出这些建议和发声的人。这种个人和共同责任融为一体，我们应该始终认真对待。

With that in mind, it is essential that each of us does our part to continue building a culture that aligns with our Global Code – because for Deloitte, **it starts with integrity.**

通过谨记这一点，我们每个人均尽一己之力持续构建与《全球守则》一致的文化是至关重要的——因为对德勤而言，一切始于诚信。

Joe Ucuzoglu
Deloitte Global CEO
德勤全球首席执行官

Anna Marks
Deloitte Global Chair
德勤全球理事会主席



The role of the Global Code

《全球守则》的作用

The **Global Code** outlines the commitments that each of us make. It is based on our Shared Values and reflects our core belief that, at Deloitte, ethics and integrity are fundamental and not negotiable.

《全球守则》概括了我们每位德勤员工作出的承诺，它以我们共同的价值观为基础且反映了我们的核心信条——在德勤，职业道德和诚信是不容妥协的根基。

This **Global Code** applies across the Deloitte network and provides the foundation for how our people behave. Each member firm in the Deloitte network commits to the **Global Code** and, as appropriate, builds on it through more detailed codes of conduct. 本《全球守则》适用于整个德勤网络，提供了德勤员工的行为依据。德勤网络内各成员所均致力于遵循《全球守则》并在适当时以其为基础制定更加详细的行为守则。

In addition to local codes, the **Global Code** is supplemented by member firm ethics programs which provide support to build ethical judgment and decision-making skills in all Deloitte people. Each member firm has an appointed Ethics Officer, ethics training, and channels for consulting on difficult issues and reporting suspected misconduct. 除本地守则外，《全球守则》以成员所的职业道德计划作为补充，后者向所有德勤员工提供构建职业道德判断和决策技巧的支持。各成员所应任命专业操守主管、提供职业道德培训及开通咨询疑难事项和报告疑似违规的渠道。

Acting in accordance with the **Global Code** is a responsibility for all the people at Deloitte. Each of us is called upon to know, understand and comply with the **Global Code**, and our leaders, at all levels of the organization, are responsible to promote and encourage ethical behavior and be seen as ethical role models. We also have a responsibility to raise our voice when we become aware of anything that is inconsistent with this.

所有德勤员工均有责任按照《全球守则》的要求执业。我们每个人均需认识、了解和遵循《全球守则》，我们各级别的领导人均有责任促进和鼓励职业道德行为，并被视为职业道德榜样。我们还有责任在注意到任何与守则不符的情况时进行报告。

All Deloitte people should remain keenly aware of the circumstances and threats that may hinder our ability to comply with the Global Code. As threats are identified, we should use professional judgment and understanding of context to evaluate their significance and where necessary, we should apply safeguards to reduce them. We should also have an inquiring mind and be alert to new information and our own potential biases which might cause us to re-evaluate any threat to our compliance with the Global Code.

所有德勤员工均需敏锐地意识到可能有碍我们遵循《全球守则》的情况和威胁。当发现威胁时，我们应当用专业的判断和对其背景的理解去评估其重要性，且必要时，我们应采取保障措施去降低威胁。我们还应有询问精神，并对可能会导致我们重新评估对遵循《全球守则》有任何威胁的新资讯以及我们自身的潜在偏见保持警惕。

There can be serious consequences for non-compliance with the **Global Code**, a member firm code of conduct or related Deloitte policies, up to and including dismissal. 违反《全球守则》、成员所的行为守则或相关德勤政策将导致包括解雇在内的严重后果。

Our shared values

我们的价值观

- Lead the way
勇于领先
- Serve with integrity
诚信为本
- Take care of each other
关怀互助
- Foster inclusion
促进包容
- Collaborate for measurable impact
协作共赢

Consultation goes to the heart of the Deloitte culture, and avoids our people having to resolve a difficult ethical situation alone. Individuals are encouraged to consult with their colleagues, line managers, leaders or their member firm's normal reporting channels. In addition, formal ethics reporting channels are available at the Global level and in every member firm for those who seek a confidential route for consultation.

咨询是德勤文化的核心，且可避免德勤员工被迫独自解决职业道德困境。我们鼓励个人向同事、服务线经理、领导人咨询或通过成员所的正常报告渠道进行咨询。此外，对于寻求以保密方式进行咨询的人员，我们在德勤全球及各成员所层面开设了正式的职业道德报告渠道。

At Deloitte, we take reports of misconduct seriously, conducting investigations where necessary, and addressing issues appropriately. Retaliation against those who raise ethical concerns in good faith is not tolerated.

在德勤，我们严肃对待报告的违规情况，在必要时展开调查并适当作出应对。我们不会容忍对任何善意提出职业道德疑虑的人士采取报复行动。

With strong DTTL and member firm leadership support, the Global Code and member firm ethics programs define the Deloitte approach to building and sustaining a culture of ethics and integrity.

在德勤有限公司及成员所领导层的大力支持下，《全球守则》及成员所的职业道德计划明确了德勤在营造和保持职业道德和诚信文化的方针。



Global Principles of Business Conduct

德勤全球执业准则

This **Global Code** has been adopted by Deloitte Touche Tohmatsu Limited (DTTL) and each of its member firms. Every day at Deloitte, we seek to make an impact that matters to our people, our communities, and the clients that are serviced by those member firms. The commitments below illustrate the core expectations that our stakeholders can have of all our people across the Deloitte network.*

本全球守则已由德勤有限公司及其各成员所采用。*在德勤，我们每天都在努力使我们的客户、我们的人员及我们的社区因我们而不同。以下承诺彰显了相关利益方对德勤网络成员所人员的期许。

We commit to serving clients with distinction.

我们承诺为客户提供卓越的服务。

Integrity

恪守诚信

- We are straightforward and honest in our professional opinions and business relationships.
我们以坦率和诚实的态度面对与客户所建立的专业及业务关系。
- We are truthful about the services we provide, the knowledge we possess, and the experience we have gained.
我们所提供的服务、拥有的知识及累积的经验都真实可信。

Quality

服务质量

- We are committed to providing quality services by bringing together the breadth and depth of our resources, experience and insights to help clients address their needs and problems.
我们致力于通过结合我们的资源、经验及理念的广度和深度协助客户应对需求和解决问题提供优质服务。
- We strive to develop outcomes that create an impact that matters for our clients.
我们竭力为客户创造因我不同的结果。

Professional behavior

专业行为

- We comply with applicable professional standards, laws and regulations and seek to avoid actions that may discredit ourselves or our professions.
我们遵从适用的专业准则、法律法规并努力避免可能损害本所或我们专业声誉的行为。
- We foster a culture of appropriate professional scepticism and personal accountability, which supports clients and drives quality in the services we provide.
我们营造支持客户并推动我们提供优质服务的适当职业怀疑及个人问责文化。
- We understand the broader impact that our work has on society, our people, and our clients, and we conduct business with those interests in mind.
我们了解我们的工作对社会、我们的人员及我们的客户具有广泛的影响，我们在执业中会将他们的利益铭记于心。
- We are committed to earning and sustaining the public's trust and confidence in the work we do.
我们致力于赢得并保持公众对我们所从事工作的信任和信心。

Objectivity

客观

- We are objective in forming our professional opinions and the advice we give.
在形成专业结论及提供建议时，我们秉持客观态度。
- We do not allow bias, conflict of interest, or inappropriate influence of, or undue reliance on, individuals, organizations, technology or other factors, to override our professional judgments and responsibilities.
我们不容许任何偏见、利益冲突，或个人、组织、技术或其他因素的不当影响或过度依赖妨碍我们的专业判断。
- We do not offer, accept or solicit any gifts, entertainment or hospitality that we have reason to believe may be intended to improperly influence business decisions or impair objectivity.

*Please note that DTTL does not provide services to clients and therefore references to clients in the Global Code refer to member firm clients.

*请注意，德勤有限公司不向客户提供服务，因此，全球守则中提及的客户指成员所客户。

我们不收受或索要任何我们有理由认为可能不恰当地影响业务决策或损害客观性的礼物、娱乐或款待。

Competence

专业能力

- We use due care to match client needs with practitioners who have the competence required for their assignments.
我们对客户委托项目谨慎配置具有充分专业素养的执业人员，以满足客户的需求。
- We foster innovation and new ideas to improve the value and performance of our services, while being mindful of the impact on society.
我们培养提高我们服务价值和绩效的创新理念，同时谨记对社会的影响。

Fair business practices

公正执业

- We respect our competitors and are committed to fair business practices.
我们尊重我们的竞争对手，并致力于公正执业。
- We receive fees that reflect the value of services provided and responsibilities assumed.
我们向客户收取的费用应公平合理地反映我们所提供服务的价值及所承担的责任。

Confidentiality, privacy and data protection

保密、隐私及数据保护

- We protect and take measures to safeguard the confidential and personal information that we hold, collecting and handling it in compliance with applicable laws, professional obligations, and our own data management policies and practices.
我们按照适用的法律、职业义务及我们的数据管理政策和实务保护并采取措施切实维护我们所持有、取得及处理的保密信息及个人信息。
- We prohibit disclosure of confidential and personal information entrusted to us unless granted permission or there is a legal or professional right or duty to disclose.
我们严禁披露受托给我们的保密信息及个人信息，除非经授权允许或存在披露的法律或职业权利或义务。
- We prohibit the use of confidential information about our clients for personal advantage or for the benefit of third parties.
我们严禁使用我们客户的保密信息为个人或他人谋取利益。

We commit to inspiring our talented professionals to deliver outstanding value.

我们承诺激励我们的专业人士以创造杰出的价值。

Respect, diversity and fair treatment

尊重、多元化及公平待遇

- We foster a culture and working environment where our people treat each other with respect, courtesy and fairness, promoting equal opportunity for all.
我们营造我们的人员之间尊重、礼貌、公正、促进公平机会的文化和工作环境。
- We encourage and value a diverse mix of people, viewpoints, talents, and experiences.
我们鼓励及珍惜德勤内多样化的人才、观点、才能及经验。
- We create inclusive working environments that not only address individual needs, but allow our people to utilize their unique strengths.
我们创建不仅满足个人需求同时发挥人才所长的包容工作环境。
- We do not tolerate discrimination or harassment of any nature, on the grounds of gender, race, religion, age, disability, gender identity, sexual orientation, or those categories protected by local law in any of our working environments.
我们绝不容忍任何我们工作环境中因性别、种族、宗教、年龄、残疾、性别认同、性取向或受当地法律保护类别而产生的任何性质的歧视或骚扰。

Professional development and support

专业发展与支持

- We invest in our people to develop the professional knowledge and skills necessary for them to effectively perform their roles.
我们致力于人才投入，发展使他们能够有效履行职责所需的专业知识和技能。
- We help our people reach their potential through investments in personal and professional development and support programs.
我们通过对人才、专业发展及支持项目的投入助力我们的人才发挥潜能。

- We provide a safe work environment for our people and expect our clients to do the same.
我们向我们的人员提供安全的工作环境并期望我们的客户也能向我们的人员提供安全的工作环境。

我们不容忍我们的供货商、承包商及合作伙伴的违法行为或违反职业道德的行为。

- We select suppliers through fair procurement processes.
我们通过公平的采购流程筛选供货商。

Social responsibility **社会责任**

- We contribute to society and communities by engaging with non-profit organizations, governments, and other businesses to make a positive impact on local, national or global challenges.
我们通过与非盈利组织、政府及其他企业合作积极应对地方、全国或全球挑战贡献社会和社区。
- We support our communities in a variety of ways, such as donating money, providing pro bono client services and supporting the volunteering of time by our people.
我们通过捐款、提供无偿客户服务以及支持我们的人员参加义工等多种方式支持我们的社区。
- We support efforts to drive sustainable development and we respect human rights standards.
我们全力支持推动可持续发展，我们尊重人权标准。
- We recognize that our business operations and our provision of services may at times impact the environment and we work to reduce harmful effects they might have.
我们意识到我们的业务经营及服务提供可能不时会影响环境，因此，我们努力降低可能带来的不良影响。

We commit to contributing to society as a role model for positive change. **我们承诺为促进社会积极变革做出表率。**

Anti-corruption **反腐败**

- We are against corruption and neither make bribes nor accept them, nor induce or permit any other party to make or receive bribes on our behalf.
我们反对腐败，既不行贿受贿，也不索贿或允许任何其他方代表我们行贿受贿。
- We support efforts to eradicate corruption and financial crime.
我们全力支持消除腐败和金融犯罪。

Responsible supply chain **供应链管理责任**

- We do not condone illegal or unethical behaviour by our suppliers, contractors and alliance partners.

Further details about the Global Code and Deloitte's Global Ethics program can be found on [Deloitte.com](https://www.deloitte.com).
请浏览 [Deloitte.com](https://www.deloitte.com) 查阅有关《全球守则》及德勤全球职业道德计划的进一步详情。



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

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